Income Tax Appeal 45/2007
Hon'ble P.C. Verma, J.
Hon'ble B.C. Kandpal, J.

The appeal is dismissed.

For order see our order of date passed on separate sheet in ITA No. 43/2006.

(B.C.K. J.) **(P.C.V. J.)**

21-2-2006
Bisht